

Form F-66 (IA-2) (6-11-2014)				
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16208501000000</div> <div>CITY CLERK</div> <div>1209 6TH STREET</div> <div>NEVADA, IA 50201</div>		
CITY OF <div>NEVADA</div> , IOWA				
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,890,882		2,890,882	2,888,866
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	2,890,882		2,890,882	2,888,866
Delinquent property taxes	0		0	0
TIF revenues	1,094,369		1,094,369	1,100,000
Other city taxes	897,020	0	897,020	847,182
Licenses and permits	97,732	0	97,732	80,800
Use of money and property	233,440	44,138	277,578	211,638
Intergovernmental	840,682	0	840,682	2,620,918
Charges for fees and service	362,009	3,284,890	3,646,899	3,254,227
Special assessments	2,365	0	2,365	0
Miscellaneous	1,006,608	20,035	1,026,643	435,836
Other financing sources	13,289,898	1,241,456	14,531,354	6,120,700
Total revenues and other sources	20,715,005	4,590,519	25,305,524	17,560,167
Expenditures and Other Financing Uses				
Public safety	1,258,130	0	1,258,130	1,339,474
Public works	812,227	0	812,227	854,852
Health and social services	50,060	0	50,060	60,000
Culture and recreation	1,502,791	0	1,502,791	1,516,564
Community and economic development	299,484	0	299,484	316,204
General government	414,302	0	414,302	438,919
Debt service	4,000,919	0	4,000,919	2,786,045
Capital projects	5,386,803	0	5,386,803	8,661,125
Total governmental activities expenditures	13,724,716	0	13,724,716	15,973,183
Business type activities	0	3,093,043	3,093,043	3,249,564
Total ALL expenditures	13,724,716	3,093,043	16,817,759	19,222,747
Other financing uses, including transfers out	4,539,757	1,657,777	6,197,534	3,607,700
Total ALL expenditures/And other financing uses	18,264,473	4,750,820	23,015,293	22,830,447
Excess revenues and other sources over (Under) Expenditures/And other financing uses	2,450,532	-160,301	2,290,231	-5,270,280
Beginning fund balance July 1, 2013	6,632,413	5,415,450	12,047,863	8,606,468
Ending fund balance June 30, 2014	9,082,945	5,255,149	14,338,094	3,336,188
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 13,106,036	Other long-term debt	\$ 0	
Revenue debt	\$ 6,195,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 17,092,645	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number
KERIN WRIGHT		→	515	382-5466
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF NEVADA			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,693,330	509,479		564,933	123,140	0	2,890,882			2,890,882	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	1,693,330	509,479		564,933	123,140	0	2,890,882		T01	2,890,882	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	1,693,330	509,479		564,933	123,140	0	2,890,882			2,890,882	6
7	TIF revenues			1,094,369				1,094,369		T01	1,094,369	7
	Other city taxes											
8	Utility tax replacement excise taxes	28,236	8,515	0	7,940	2,058	0	46,749		T15	46,749	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	15,591	4,704	0	4,383	1,136	0	25,814	0	T19	25,814	12
13	Hotel/motel tax	9,345	0	0	0	0	0	9,345	0	T19	9,345	13
14	Other local option taxes	0	815,112	0	0	0	0	815,112	0	T09	815,112	14
15	TOTAL OTHER CITY TAXES	53,172	828,331	0	12,323	3,194	0	897,020	0		897,020	15
16	Section B - LICENSES AND PERMITS	91,782	420	0	0	0	5,530	97,732	0	T29	97,732	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	39,933	18,963	7,637	6,802	65,151	0	138,486	44,138	U20	182,624	18
19	Rents and royalties	77,032	722	0	0	0	0	77,754	0	U40	77,754	19
20	Other miscellaneous use of money and property	0	17,200	0	0	0	0	17,200	0	U20	17,200	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	116,965	36,885	7,637	6,802	65,151	0	233,440	44,138		277,578	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	3,695	0	0	0	0	0	3,695	0	B89	3,695	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	3,695	0	0	0	0	0	3,695	0		3,695	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF NEVADA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		678,806					678,806		C46	678,806	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	0	0	0	0	0	0	0	0	C89	0	49
50	Iowa Department of Transportation	0	1,563	0	0	0	0	1,563	0	C89	1,563	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54	Enrich Iowa	0	6,639	0	0	0	0	6,639	0	C89	6,639	54
55	Library Grant	0	1,500	0	0	0	0	1,500	0		1,500	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	0	688,508	0	0	0	0	688,508	0		688,508	60
61												61
62	Local grants and reimbursements											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	39,460	0	0	0	0	0	39,460	0	D89	39,460	64
65	Township contributions	54,330	0	0	0	0	0	54,330	0	D89	54,330	65
66	Fire/EMT service	54,689	0	0	0	0	0	54,689	0	D89	54,689	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	148,479	0	0	0	0	0	148,479	0		148,479	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	152,174	688,508	0	0	0	0	840,682	0		840,682	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	1,803,004	A91	1,803,004	73
74	Sewer	0	0	0	0	0	0	0	1,253,987	A8Ø	1,253,987	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	63,801	A81	63,801	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF NEVADA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	164,098	A80	164,098	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	6,749	0	0	0	0	0	6,749	0	A89	6,749	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	9,616	0	0	0	0	0	9,616	0	A89	9,616	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	1,446	0	0	0	0	0	1,446	0	A44	1,446	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	20,469	0	0	0	0	0	20,469	0	A03	20,469	98
99	Library charges	4,728	0	0	0	0	0	4,728	0	A89	4,728	99
100	Park, recreation, and cultural charges	227,559	51	0	0	0	0	227,610	0	A61	227,610	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	4,566	0	0	0	86,825	0	91,391	0		91,391	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	275,133	51	0	0	86,825	0	362,009	3,284,890		3,646,899	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	2,365	0	0	2,365	0	U01	2,365	106
107	Section G - MISCELLANEOUS											107
108	Contributions	701	136,161	0	0	810,000	0	946,862	0	U99	946,862	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	20,035	U99	20,035	109
110	Sale of property and merchandise	30,595	0	0	0	0	0	30,595	0	U11	30,595	110
111	Fines	29,151	0	0	0	0	0	29,151	0	U30	29,151	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114		0	0	0	0	0	0	0	0		0	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	60,447	136,161	0	0	810,000	0	1,006,608	20,035		1,026,643	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF NEVADA					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,443,003	2,199,835	1,102,006	586,423	1,088,310	5,530	7,425,107	3,349,063		10,774,170	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	3,584	0	0	0	0	0	3,584	0	NR	3,584	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	8,330,236	0	8,330,236	0	NR	8,330,236	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	619,411	85,000		2,361,672	670,649	0	3,736,732	1,241,448		4,978,180	127
128	<i>Internal TIF loans and transfers in</i>	0	0	250,000	969,346	0	0	1,219,346	8		1,219,354	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	622,995	85,000	250,000	3,331,018	9,000,885	0	13,289,898	1,241,456		14,531,354	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,065,998	2,284,835	1,352,006	3,917,441	10,089,195	5,530	20,715,005	4,590,519		25,305,524	132
133												133
134	Beginning fund balance July 1, 2013	2,976,179	2,121,839	225,583	232,080	949,849	126,883	6,632,413	5,415,450		12,047,863	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	6,042,177	4,406,674	1,577,589	4,149,521	11,039,044	132,413	27,347,418	10,005,969		37,353,387	136
137												137
138												138
139												139
140												140
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF NEVADA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	817,170	38,646	0	0	0	0	855,816		E62	855,816	2
3	Purchase of land and equipment	105,716	0	0	0	0	0	105,716		G62	105,716	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	916	0	0	0	0	0	916		E89	916	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	37,301	0	0	0	0	37,301		E59	37,301	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	147,818	0	0	0	0	0	147,818		E24	147,818	13
14	Purchase of land and equipment	37,625	0	0	0	0	0	37,625		G24	37,625	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	21,488	0	0	0	0	0	21,488		E32	21,488	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	41,704	0	0	0	0	0	41,704		E66	41,704	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	9,746	0	0	0	0	0	9,746		E32	9,746	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	1,182,183	75,947	0	0	0	0	1,258,130			1,258,130	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF NEVADA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	500	580,752	0	0	0	0	581,252		E44	581,252	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	134,878	0	0	0	0	134,878		E44	134,878	48
49	Traffic control safety — Current operation	0	4,099	0	0	0	0	4,099		E44	4,099	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	75,152	0	0	0	0	75,152		E44	75,152	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	16,846	0	0	0	0	16,846		E81	16,846	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	500	811,727	0	0	0	0	812,227			812,227	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF NEVADA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	60	0	0	0	0	60		E32	60	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	50,000	0	0	0	0	50,000		E79	50,000	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	50,060	0	0	0	0	50,060			50,060	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF NEVADA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	381,308	27,912	0	0	0	0	409,220		E52	409,220	122
123	Purchase of land and equipment	25,370	0	0	0	0	0	25,370		G52	25,370	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	1,760	0	0	0	0	1,760		E61	1,760	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	526,598	68,007	0	0	0	0	594,605		E61	594,605	127
128	Purchase of land and equipment	84,077	0	0	0	0	0	84,077		G61	84,077	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	133,458	218	0	0	0	0	133,676		E61	133,676	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	82,755	1,600	0	0	0	0	84,355		E03	84,355	133
134	Purchase of land and equipment	7,629	0	0	0	0	0	7,629		G03	7,629	134
135	Community center, zoo, marina, and auditorium	161,774	325	0	0	0	0	162,099		E61	162,099	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,402,969	99,822	0	0	0	0	1,502,791			1,502,791	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	40,148	40,000	160,038	0	0	0	240,186		E89	240,186	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	53,957	0	0	0	0	0	53,957		E29	53,957	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	5,341	0	0	0	0	5,341		E89	5,341	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	94,105	45,341	160,038	0	0	0	299,484			299,484	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF NEVADA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	17,628	8,754	0	0	0	0	26,382		E29	26,382	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	131,991	0	0	0	0	0	131,991		E23	131,991	162
163	Purchase of land and equipment	54,257	0	0	0	0	0	54,257		G23	54,257	163
164	Elections — Current operation	4,452	0	0	0	0	0	4,452		E89	4,452	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	70,050	730	0	0	0	0	70,780		E25	70,780	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	83,641	0	0	0	0	0	83,641		E31	83,641	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	35,843	0	0	0	0	0	35,843		E89	35,843	171
172	Other general government — Current operation	0	6,956	0	0	0	0	6,956		E89	6,956	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	397,862	16,440	0	0	0	0	414,302			414,302	176
177	Section G — DEBT SERVICE	0	0	101,256	3,899,663	0	0	4,000,919			4,000,919	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	101,256	3,899,663	0	0	4,000,919			4,000,919	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184		0	0	0	0	5,386,803	0	5,386,803			5,386,803	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	5,386,803	0	5,386,803			5,386,803	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	5,386,803	0	5,386,803			5,386,803	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,077,619	1,099,337	261,294	3,899,663	5,386,803	0	13,724,716			13,724,716	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF NEVADA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,267,355	E91	1,267,355	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							0	0	F91	0	200
201	Sewer and sewage disposal — Current operation							1,093,807	1,093,807	E80	1,093,807	201
202	Purchase of land and equipment							0	0	G80	0	202
203	Construction							0	0	F80	0	203
204	Electric — Current operation							0	0	E92	0	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							0	0	F92	0	206
207	Gas Utility — Current operation							0	0	E93	0	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation							0	0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation							0	0	E01	0	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation							62,482	62,482	E81	62,482	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation							0	0	E36	0	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation							0	0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation							0	0	E03	0	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation							0	0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation							5,450	5,450	E80	5,450	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF NEVADA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								663,949		663,949	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — Specify											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								3,093,043		3,093,043	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,077,619	1,099,337	261,294	3,899,663	5,386,803	0	13,724,716	3,093,043		16,817,759	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	2,000	1,499,217		0	1,819,186	0	3,320,403	1,657,777		4,978,180	255
256	Internal TIF loans/repayments and transfers out	0	0	969,354	0	250,000	0	1,219,354	0		1,219,354	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	2,000	1,499,217	969,354	0	2,069,186	0	4,539,757	1,657,777		6,197,534	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,079,619	2,598,554	1,230,648	3,899,663	7,455,989	0	18,264,473	4,750,820		23,015,293	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	132,413	132,413			132,413	263
264	Restricted	0	919,597	0	249,858	0	0	1,169,455			1,169,455	264
265	Committed	0	12,302	0	0	0	0	12,302			12,302	265
266	Assigned	1,245,163	876,221	346,941	0	3,583,054	0	6,051,379			6,051,379	266
267	Unassigned	1,717,395	0	0	0	0	0	1,717,395			1,717,395	267
268	Total Governmental	2,962,558	1,808,120	346,941	249,858	3,583,054	132,413	9,082,944			9,082,944	268
269	Proprietary								5,255,149		5,255,149	269
270	Total ending fund balance June 30, 2014	2,962,558	1,808,120	346,941	249,858	3,583,055	132,413	9,082,945	5,255,149		14,338,094	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	6,042,177	4,406,674	1,577,589	4,149,521	11,039,044	132,413	27,347,418	10,005,969		37,353,387	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF NEVADA

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 2,132,475

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)			
1. Water utility	19U \$ 6,660,000	29U \$ 0	39U \$ 465,000	49U \$ 0	49U \$ 0	49U \$ 6,195,000	49U \$ 0	I91 \$ 116,008		
2. Sewer utility	19U 80,000	29U 0	39U 80,000	49U 0	49U 0	49U 0	49U 0	I89 2,400		
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0		
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0		
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0		
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0		
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0		
8. TIF revenue	19U 100,000	29U 0	39U 100,000	49U 0	49U 0	49U 0	49U 0	I89 1,256		
9. GO-STs/RDs	19U 455,000	29U 0	39U 455,000	49U 0	49U 0	49U 0	49U 0	I89 10,210		
10. GO-2012B CH/LIB Refin	19U 6,750,000	29U 0	39U 620,000	49U 6,130,000	49U 0	49U 0	49U 0	I89 135,412		
11. Leases	19U 61,278	29U 0	39U 30,242	49U 31,036	49U 0	49U 0	49U 0	I89 2,046		
12. GO-2014 Dpt/Airp/sts	19U 0	29U 8,045,000	39U 1,100,000	49U 6,945,000	49U 0	49U 0	49U 0	I89 185,045		
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
Total long-term debt	14,106,278	8,045,000	2,850,242	13,106,036	0	6,195,000	0	452,377		

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2013	61V \$ 1,390,000
Outstanding as of JUNE 30, 2014	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	341,852,894	x .05 = \$	17,092,645

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.						
	W01	W31	W61			
	\$ 1,069,440	\$ 0	0	13,268,654	14,338,094	

REMARKS

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